



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



November 4, 2014

Property: 2412 Laurel Street, New Orleans, Louisiana
Project Number: 30779

Dear

I have concluded my review of your appeal of the decision of the National Register of Historic Places, National Park Service, denying your request for certification of significance for the property referenced above. The appeal was made in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank you for your organization's participation in the appeal hearing via conference call on October 21, 2014, and for providing a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record and all available documentation, including the information provided as part of your appeal, I have determined that at the time of your application for certification of significance, the building at 2412 Laurel Street did not contribute to the Irish Channel Area Architectural District in which it is located. Accordingly, the decision issued by National Register on August 15, 2014, denying "certified historic structure" status for this building, is hereby affirmed.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the regulations cited above (36 CFR §67.5), define a building which contributes to the significance of a district as "one which by location, setting, materials, design, workmanship, feeling, and association adds to the district's sense of time and place and historical development." Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities or characteristics that identify the place, or is one where particular features "have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost."

The building at 2412 Laurel Street was constructed prior to 1885 (and possibly as early as the 1830s) as a two-story, wood frame, dwelling characterized by a side gabled roof and a decorative, Classical cornice above a two-story gallery. The building evolved over time, including its attachment to a neighboring bakery, the addition of a new enclosed staircase set on—and projecting forward from—the east end of the gallery, and the enclosure of the second floor gallery. Eventually, the historic siding was removed or

covered with later, non-historic materials. At the time of the Part 1 submission, all of the exterior—albeit non-historic—siding, windows, and doors had been removed. Interior spaces were exposed to the supporting stud walls and joists in most of the building, leaving isolated remnants—specifically, wide long-leaf pine flooring, some interior trim, and plaster ceilings on the first floor—from the building's historic period.

After thoroughly considering the documentation, I find that the overall historic integrity of the building had been lost due to the extensive loss of historic exterior and interior materials. Although the building does retain its scale and massing, its integrity has been severely compromised through the loss of the historic siding, windows, doors, and most of the interior finishes, all features and finishes that were essential to defining the building's overall historic character. I acknowledge that the structural frame of the building does provide evidence of its historic configuration, for instance, the location and sizes of window and door openings and chimneys. However, whether clad entirely in non-historic materials, or stripped to its structural frame, the building no longer retains its historic relationship to the Irish Channel neighborhood as a contributing example of domestic architecture characterizing the district's period of significance.

Consequently, I have determined that the building at 2412 Laurel Street does not retain sufficient historic integrity to add to the district's sense of time and place. Alterations to the building that occurred after the district's defined period of significance and the subsequent attempts to reverse those alterations have resulted in a nearly complete loss of the features and finishes that would characterize a domestic building in the Irish Channel Area Architectural District. Accordingly, I find that the subject building is not a "certified historic structure" for purposes of Federal tax laws.

As Department of Interior regulations provide, my decision is the final administrative decision regarding the denial, issued by the National Register on August 15, 2014, of the certification of significance. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision, or interpretations of the Internal Revenue Code of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in dark ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-LA
IRS